

Registered Charity Number : 1096975  
Registered Company Number : 04664883

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RELATE CAMBRIDGE

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UNAUDITED  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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**RELATE CAMBRIDGE**

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**RELATE CAMBRIDGE**

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**THE REFERENCE AND ADMINISTRATION OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Directors and trustees**

I Maddison (Chairman)  
J Dibnah  
J Rackowe  
F McLeman  
S Escott  
L Amos  
A Bayliss

**Charity Registered Number**  
1096975

**Company Number**  
04664883

**Principal Office**  
3 Brooklands Avenue, Cambridge, CB2 8BB

**Independent Examiner**  
P W Accountants Ltd, Chartered Accountants, 82b High Street, Sawston, Cambridgeshire, CB22 3HJ

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**RELATE CAMBRIDGE**

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the financial statements of Relate Cambridge for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

**STRUCTURE, GOVERNANCE AND MANAGEMENT****a. Constitution**

The objective of Relate Cambridge is to enhance the quality of the couple and, thereby parental family relationships, to help avoid unnecessary breakdown and to limit the damage commonly accompanying poor relationships.

**b. Method of appointment or election of Trustees**

Each year director trustees are elected from the members of Relate Cambridge at the AGM. During the year, up to two more members may be co-opted onto the Executive Committee but stand for election in subsequent years. Potential director trustees who support and can contribute to the organisation are encouraged to join. This is done by advertising, charity networks and contacts.

**c. Risk Management**

The Trustees of Relate Cambridge have considered the major risks to which the charity is exposed, in particular those related to the operations and finances of the centre, and are satisfied that systems are in place to mitigate its exposure to all the major risks.

**d. Reserves Policy**

The Trustees have established a Reserves Policy in order to maintain reserves which are generally required for the organisation and include a contingency fund to meet unforeseen emergencies. They will also maintain reserves at an overall level which enables the management of short term cash flow fluctuations.

As of 31 March 2021, the Trustees have a Trustee Reserve of £116,230 (2020: £116,230) to cover three months running costs as recommended by Relate Central Office. The Trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

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**RELATE CAMBRIDGE**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**The report of the trustees**

The financial statements set out on pages 7 to 15 have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The Covid-19 pandemic created a number of challenges from the very beginning of the financial year. In light of the uncertainties and drop in demand as the service went online a decision was taken in April 2020 to mothball the centre. As the furlough arrangements became more flexible and the first lockdown was easing the centre reopened on a gradual basis from mid August 2020. Staffing levels were increased over the following six months as counselling hours rose. Activity levels in January to March 2021 were circa 75% of those in the same period of 2020. For the year as a whole the level of activity is about 50% of that pre pandemic. With the support of some much appreciated pandemic grants and the Job Retention Scheme coupled with savings on costs as staff worked from home the centre has managed to break even for the year. This is a vastly better outturn than that which was envisaged in March / April 2020 when the pandemic first took hold. Having said that, with furlough coming to an end and uncertainty as to the resumption and uptake of face-to-face counselling, the post pandemic period will bring further challenges. The directors are nevertheless satisfied that the charity is in a position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The Statement of Financial Activities shows incoming resources for the year of a revenue nature of £314,411 (2020: £434,440), giving realised net (deficit) resources of £(121), (2020: surplus £2,160). A majority of the expenditure is spent on provision of the counselling service, management and administration.

The Trustees would particularly like to thank the following for their support:

Girton Town Charity  
Children in Need  
John Huntingdon's Charity  
Huntingdon Freeman Trust  
Awards for All

**Statement of Trustees responsibilities**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make estimates and judgement that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

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**RELATE CAMBRIDGE**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charitable company, and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29 September 2021 and on its behalf by:



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I Maddison - Chairman

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**RELATE CAMBRIDGE**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Independent examiner's report to the Trustees of Relate Cambridge**

We report on the financial statements of the charity for the year ended 31 March 2021 which are set out on pages 7 to 15, which have been prepared in accordance with section 145 of the Charities Act 2011 and the Statement of Recommended Practice applicable for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective January 2015).

**Respective responsibilities of Trustees and examiner**

The charity's trustees (who are also directors for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011(the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to a full audit under company law, or otherwise, and is eligible for independent examination. It is our responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

**Basis of independent examiner's report**

We have conducted our examination in accordance with the General Directions given by the Charity Commissioners for England and Wales setting out the duties of an independent examiner issued by Charity Commissioners under section 145(5)(b) of the Act relating to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below:

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**RELATE CAMBRIDGE**

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**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Independent Examiner's statement**

Subject to the limitations upon the scope of our work as detailed above, in connection with our examination, no matter has come to our attention:

1) which gives us reasonable cause to believe that in any material respect, the requirements

i) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and

ii) to prepare Financial Statements, which accord with the accounting records and comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective January 2015)

have not been met; or

2) to which, in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Pw Accountants Ltd*

**P W ACCOUNTANTS LTD**  
CHARTERED ACCOUNTANTS  
82b HIGH STREET  
SAWSTON  
CAMBRIDGESHIRE  
CB22 3HJ

DATE *29-09-21* .....



## RELATE CAMBRIDGE

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

		<b>Restricted Funds £ 2021</b>	<b>Unrestricted Funds £ 2021</b>	<b>Total Funds £ 2021</b>	<b>Total Funds £ 2020</b>
<b>INCOME AND ENDOWMENTS FROM:</b>	<b>Note</b>				
Voluntary Income	3	-	39,938	39,938	51,813
Activities for generating funds	5	-	179,976	179,976	381,922
Investment income	4		143	143	705
Government grants	6	-	94,354	94,354	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		-	314,411	314,411	434,440
<b>EXPENDITURE ON:</b>					
Charitable activities	7	-	301,862	301,862	419,065
Governance costs	8	-	12,670	12,670	13,215
<b>TOTAL EXPENDITURE</b>		-	314,532	314,532	432,280
<b>NET (DEFICIT) / INCOME</b>		-	( 121 )	( 121 )	2,160
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		-	197,269	197,269	195,109
Net movement in funds		-	( 121 )	( 121 )	2,160
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	197,148	197,148	197,269

All activities derive from continuing operation

The notes on pages 9 to 15 form part of these financial statements.

## RELATE CAMBRIDGE

BALANCE SHEET  
AS AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets	10		<u>5,492</u>		<u>7,589</u>
<b>Total fixed assets</b>			<b>5,492</b>		<b>7,589</b>
<b>Current Assets</b>					
Debtors	11	13,392		13,145	
Cash at bank		<u>219,327</u>		<u>212,291</u>	
		232,719		225,436	
<b>Creditors: Amounts falling due within one year</b>	12	<u>( 41,063 )</u>		<u>( 35,756 )</u>	
<b>Net Current Assets</b>			<b>191,656</b>		<b>189,680</b>
<b>NET ASSETS</b>			<b>£ 197,148</b>		<b>£ 197,269</b>
<b>FUNDS</b>					
Trustees Reserve	13	116,230		116,230	
General Fund	13	<u>80,918</u>		<u>81,039</u>	
		<b>£ 197,148</b>		<b>£ 197,269</b>	

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

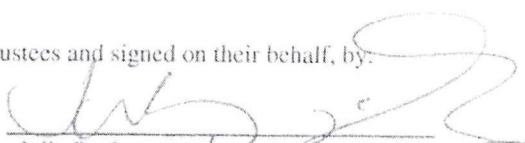
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2016 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees and signed on their behalf, by:

  
 Ian Maddison  
 Chairman

  
 Julia Rackowe  
 Director

Approved by the board of trustees on 29 September 2021

The notes on pages 9 to 15 form part of the financial statements

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**RELATE CAMBRIDGE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. LEGAL FORM**

The charity is a registered charity registered in England and Wales number 1096975 and a company limited by guarantee, having no share capital, incorporated in England and Wales number 04664883.

**2. ACCOUNTING POLICIES****BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements of the charitable company, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102. This Financial Reporting Standard is applicable in the UK and Republic of Ireland and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. - the requirements of Section 7 Statement of Cash Flows.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**INCOME**

All incoming resources is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be reliably measured.

Donations are recognised on receipt.

Membership income is recognised in the period to which the membership fee relates.

The charity is not VAT registered.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

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**RELATE CAMBRIDGE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**CASH AT BANK**

Cash at bank includes monies held in bank current accounts and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit.

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated or measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**FINANCIAL INSTRUMENTS**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement

## RELATE CAMBRIDGE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

## 3. DONATIONS AND LEGACIES

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations	-	31,488	31,488	38,528
Local authority funding	-	8,450	8,450	13,285
	<u>-</u>	<u>39,938</u>	<u>39,938</u>	<u>51,813</u>

## 4. INCOME FROM INVESTMENTS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Bank deposit interest received	-	143	143	705
	<u>-</u>	<u>143</u>	<u>143</u>	<u>705</u>

## 5. INCOME FROM FUNDRAISING ACTIVITIES

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Activities for generating funds</b>				
Income from client services (including gift aid)	-	138,482	138,482	281,958
Income from contracted services - Schools Project & Littlehey	-	42,034	42,034	89,457
Training services	-	( 540 )	( 540 )	10,507
	<u>-</u>	<u>179,976</u>	<u>179,976</u>	<u>381,922</u>

## 6. GOVERNMENT GRANTS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Local authority grants	-	10,000	10,000	-
Job retention scheme	-	84,354	84,354	-
	<u>-</u>	<u>94,354</u>	<u>94,354</u>	<u>-</u>

## RELATE CAMBRIDGE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

## 7. EXPENDITURE ON RAISING FUNDS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Charitable activities	-	301,862	301,862	419,065
	-	301,862	301,862	419,065
<b>Charitable activities</b>				
Staff salaries (including supervision)	-	124,239	124,239	149,468
Staff expenses and recruitment	-	473	473	2,454
Pension contributions	-	2,844	2,844	3,530
Staff training	-	50	50	358
Counsellor salaries	-	120,754	120,754	177,871
Counsellor expenses	-	566	566	7,694
Volunteer receptionists expenses	-	-	-	956
Bursaries - counsellors	-	1,541	1,541	422
Payroll costs	-	1,726	1,726	1,759
CiN equipment	-	140	140	362
Customer courses	-	-	-	5,854
Counsellor training	-	200	200	470
Outpost room hire	-	187	187	14,758
Rent payable	-	22,700	22,700	24,900
Heat, power and rates	-	4,008	4,008	4,828
Insurance	-	2,102	2,102	1,877
Repairs and renewals	-	10,608	10,608	2,266
Telephone & IT	-	1,547	1,547	441
Appointments system	-	426	426	269
Printing, postage, stationery and cleaning	-	2,000	2,000	10,369
Bank charges	-	3,282	3,282	4,822
Publicity	-	-	-	150
Sundry expenses	-	372	372	869
Depreciation of fixed assets used for charity	-	2,097	2,097	2,319
	-	301,862	301,862	419,065

The basis for allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.



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**RELATE CAMBRIDGE**


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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**


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**8. GOVERNANCE COSTS**

	<b>Restricted Funds 2021 £</b>	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Independent examiner's fees	-	900	900	900
Directors expenses	-	-	-	342
National Relate Federation service charge	-	11,770	11,770	11,596
AGM and annual report	-	-	-	377
<b>Total governance costs</b>	<b>-</b>	<b>12,670</b>	<b>12,670</b>	<b>13,215</b>

**9. STAFF COSTS**

	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	239,138	317,678
Social security costs	5,855	9,662
Pension contributions	2,844	3,530
	<b>247,836</b>	<b>330,870</b>

**Numbers of full time employees or full time equivalents**

	<b>2021</b>	<b>2020</b>
Direct charitable (including unpaid volunteer staff)	8	11

The above number does not include directors who are not permitted to receive remuneration for their duties. In view of the nature of the charities activities the majority of total administrative and counselling staff do not work full time. The full time equivalent number disclosed above does not include the additional 26 (2020: 34) people who provide time to the charity. Expenses paid to directors totalled £Nil (2020: £342). There were no related party transactions requiring disclosure.

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**RELATE CAMBRIDGE**


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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**


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**10. TANGIBLE FUNCTIONAL FIXED ASSETS**

	<b>Furniture and equipment £</b>
<b>Cost</b>	
At 1 April 2020	33,670
Additions	-
At 31 March 2021	<u>33,670</u>
<b>Depreciation</b>	
At 1 April 2020	26,081
Charge for the year	2,097
At 31 March 2021	<u>28,178</u>
<b>Net book value</b>	
At 31 March 2021	<u>5,492</u>
At 31 March 2020	<u>7,589</u>

**11. DEBTORS**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	12,682	12,579
Debtors - gift aid recoverable	88	366
Prepayments	<u>622</u>	<u>200</u>
	<u><b>13,392</b></u>	<u><b>13,145</b></u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	6,201	3,524
Accrued expenses	5,627	2,617
Dilapidation provision	5,000	-
PAYE and pension contributions	5,082	4,759
Deferred income - Children in Need	1,370	8,125
Deferred income - MoD Peterborough	467	497
Deferred income - National Lottery Grant	9,550	9,550
Deferred income - Awards for All	1,021	-
Deferred income - Other bursary funds	<u>6,745</u>	<u>6,685</u>
	<u><b>41,063</b></u>	<u><b>35,756</b></u>



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**RELATE CAMBRIDGE**


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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**


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**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Fixed Assets	Current Assets	Creditors	Net Current Assets
	£	£	£	£
<b>Unrestricted funds</b>				
Trustees Reserve	5,492	110,738	-	116,230
General Fund	-	121,981	( 41,063 )	80,918
<b>Total Funds</b>	<b>5,492</b>	<b>232,719</b>	<b>(41,063)</b>	<b>197,148</b>

As recommended by Relate Head Office. The trustees reserve should equate to three months running costs of £116,230.

**Analysis of unrestricted fund movements**

	Funds at 2020	Movements in Funds	Transfers Between Funds	Funds at 2021
	£	£	£	£
Trustees Reserve	116,230	-	-	116,230
General Fund	81,039	( 121 )	-	80,918
	197,269	( 121 )	-	197,148

**14. COMPANY STATUS AND WINDING UP OR DISSOLUTION OF THE CHARITY**

Relate Cambridge is a company limited by guarantee not exceeding £1 per member. The company has no share capital. If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**15. RELATED PARTY DISCLOSURES**

There were no related party disclosures for the year ended 31 March 2021.